

April 30, 2024

Mr. John Williamson, M.P.
Chair
Standing Committee on Public Accounts
House of Commons
Ottawa, ON K1A 0A6

Dear Colleague:

On December 14, 2022, pursuant to Standing Order 108(3)(g) of the House of Commons, the Standing Committee on Public Accounts tabled its 23rd Report (44th Parliament, 1st Session) entitled '*Access to Benefits for Hard-to-Reach Populations*'.

On March 31, 2023, pursuant to Standing Order 109 of the House of Commons, the Government tabled its formal response to the 23rd Report. The enclosed information is further to the Government's Response.

I am pleased to provide the final joint report on progress in response to Recommendation 2 of the 23rd Report.

The Government thanks the members of the Committee for their continued interest and attention to the efforts to address the issues identified in the Auditor General's audit made by the Canada Revenue Agency (CRA), Employment and Social Development Canada (ESDC) and Statistics Canada (StatCan).

Please find enclosed the final joint report from the CRA, ESDC and StatCan.

Sincerely,



Hon. Marie-Claude Bibeau, P.C., M.P.

**FINAL REPORT ON PROGRESS: 23rd REPORT OF THE
STANDING COMMITTEE ON PUBLIC ACCOUNTS – 44th PARLIAMENT, 1st SESSION
(RESPONSE TO RECOMMENDATION 2)**

INTRODUCTION

On behalf of the Government of Canada, on March 31, 2023, the Minister of National Revenue tabled the Government's Response to the recommendations contained in the 23rd Report of the Standing Committee on Public Accounts entitled: *Access to Benefits for Hard-to-Reach Populations, of the 2022 Reports of the Auditor General of Canada*.

As requested, the Canada Revenue Agency (CRA), Employment and Social Development Canada (ESDC) and Statistics Canada (StatCan) are pleased to provide final report related to Recommendation 2.

Recommendation 2: “On improving measurement of benefit take-up – That, by 30 April 2023, the Canada Revenue Agency, Employment and Social Development Canada, and Statistics Canada provide the House of Commons Standing Committee on Public Accounts with a joint progress report on the steps taken to improve measurement of the take-up of benefits such as the Canada Child Benefit, the Canada Workers Benefit, the Guaranteed Income Supplement, and the Canada Learning Bond, including its assessment of existing data on hard-to-reach populations; the implementation of measures to collect missing data; and actions taken to make better use of these data. A final joint report must also be presented by 30 April 2024.”

Government Response (as tabled on March 31, 2023): “The CRA, ESDC, and Statistics Canada support this recommendation. The CRA and departments acknowledge and agree to deliver a joint progress report by April 30, 2023, and a final joint report by April 30, 2024. The CRA and ESDC continue to recognize the importance of individuals receiving the benefits to which they are entitled. The CRA, ESDC, and Statistics Canada have taken concrete steps, building on recent efforts, to advance commitments made in the Management Action Plan response to the OAG’s report, including:

- leveraging existing and implementing new working groups, committees, and senior decision-making tables to formalize governance for ongoing prioritization, development, and reporting on the take-up of benefits for hard-to-reach populations;
- assessing all work done to date and establishing a plan for continuous improvement and refinement of measuring the take-up of benefits for hard-to-reach populations
- finalizing an assessment of current practices, methodologies, and data used for reporting of the take-up of benefits and identifying specific opportunities and measures to improve processes, including the alignment of definitions, the clarification of roles and responsibilities, and associated data requirements;
- focusing on identification of relevant data, data sharing between departments, and better use of existing data, and;
- leading research projects and initiatives aimed at understanding gaps in benefit delivery with respect to vulnerable, marginalized, or hard-to-reach populations.”

First Report on Progress (as provided to the Standing Committee on Public Accounts on April 28, 2023):

This joint progress report outlines the concrete steps the Canada Revenue Agency (CRA), Employment and Social Development Canada (ESDC), and Statistics Canada (StatCan) have taken and continue to take to both advance the use of data in support of monitoring and reporting to improve measurement of the take-up of benefits and develop a better understanding of hard-to-reach populations. This work will continue to play an important role in improving hard-to-reach populations’ access to the benefits to which they are entitled, including the Canada Child Benefit (CCB), the Canada Workers Benefit, the Guaranteed Income Supplement, and the Canada Learning Bond (CLB). Additionally, as requested, a final joint report highlighting this work will be presented by April 30, 2024.

Assessing existing data

The CRA, ESDC and StatCan are assessing existing data to improve how they measure the take-up of benefits, by:

- Assessing all work done to date and establishing a plan for continuous improvement and refinement of measuring the take-up of benefits.
- Finalizing an assessment of current practices, methodologies and data used for reporting the take-up of benefits.
- Identifying specific opportunities and measures to improve processes, including the development and alignment of common definitions and associated data requirements.

For example, regarding its examination of existing data and opportunities to understand take-up of benefits, a feasibility analysis is being conducted by the CRA. This analysis looks at CCB retroactive payments as an indicator of benefits that were not received at the time of entitlement. The objective is to better understand the population who may be late filers or who may not have received the CCB for different reasons. This work will be done in phases. The initial phase focusing on the methodology along with some high level descriptive statistics ultimately providing insights to inform measurement practices.

Other efforts to maximize existing data include work emerging from ESDC in which they are creating an indicator framework, which will assess socioeconomic outcomes as well as other forms of vulnerability that are relevant to service policy and design. It is intended to address the limitations in the existing indicators, such as lack of comparability, difficulties in use, narrow definition of indicators, and complement the tools already used in ESDC or produced elsewhere. The proposed tool will be used to develop statistical reports, maps and tables examining the extent and nature of vulnerabilities, and whether or not these vulnerabilities intersect for particular groups in the population and/or for specific geographies.

Implementing measures to collect missing data

The CRA, ESDC and StatCan have begun collecting and examining socio-economic and socio-demographic data needed to develop profiles of different segments of the population in order to better understand their perspectives, needs, and barriers with respect to filing taxes and applying for and receiving benefit programs.

For example, to develop a better understanding of hard-to-reach populations, the CRA has completed public opinion research to better understand the perspectives, needs, and barriers Indigenous peoples' experience with respect to applying for benefit programs. This work informs the CRA's and ESDC's approach to service delivery with respect to benefit delivery and outreach activities, as well as develops a better understanding of hard-to-reach populations.

Additionally, ESDC completed measures to link its administrative data to Census data to develop profiles of children eligible for the CLB and identify characteristics that increase the chances of not receiving the benefit. Those characteristics are used to inform which populations are more vulnerable and might need greater attention.

Currently, the CRA, ESDC and StatCan are focusing on identifying data gaps and improving data sharing to make better use of current data holdings by:

- Focusing on the identification of relevant data, data sharing between departments/agencies, and making better use of existing data.*
- Implementing opportunities to improve the use of available data, data linkage methods and the collection of data, including administrative and qualitative data.*
- Reviewing internal and external information holdings, including administrative and third party data, to establish data inventories that allow the departments/agencies to identify the vulnerable and hard-to-reach populations, in order to understand their characteristics and challenges with the purpose of supporting research and program and service development. This review will identify gaps that may be supplemented by data available from the Census of Population. This will ultimately permit the departments/agencies to quantify the impact of outreach activities.*

For example, in considering data sharing and better use of existing data, the CRA and StatCan are completing a second iteration of the linkage rate study. The linkage rate study links T1 tax data for the 2020 Tax Year to 2021 Census data to better understand the participation in tax system and benefits (i.e. CCB) system for different segments of the population. So far this work

resulted in an assessment of the participation in the tax system for Indigenous people and non-Indigenous population as well as for on-reserve and off-reserve populations.

In further attempts to maximize administrative data, the CRA and StatCan will examine the tax filing behaviour of recent immigrants (e.g., families with children under age 18) to determine if they accessed the benefits for which they were eligible. The initial feasibility analysis will look at filing rates by cohort based on landing year in addition to those who have not filed for an extended period. This work will be done in phases beginning with an initial feasibility analysis at both individual and family levels.

Following this work and based on the assessment of data gaps, the CRA, ESDC and StatCan will establish a plan by March 31, 2024 for continuous improvement and refinement of measuring take-up of benefits by hard-to-reach populations.

Taking actions to make better use of these data

The CRA, ESDC and StatCan are taking actions to make better use of its existing data to improve measurement of the take-up of benefits and develop a better understanding of hard-to-reach populations by:

- Estimating different segments of the populations' participation in the benefit system to better understand tendencies in benefit take-up for these populations.
- Examining the tax filing behaviour of different segments of the population to determine if they accessed the benefits for which they were eligible.
- Revising the methodologies to estimate the take-up rate to produce consistent and robust take-up rates when new data becomes available.
- Analyzing existing data to better understand where and how to simplify the process of filing taxes for different segments of the population.

For example, the CRA is exploring the potential to simplify the process of filing taxes for individuals that are on long-term social assistance programs. The data collected by provincial governments administering social assistance programs will be compared to the data that is required by the CRA in completed tax returns.

In considering revisions to methodology, ESDC proposed a revised methodology to estimate the take-up rate for the CCB. This revised methodology expands on the previous methodology by using population projections from StatCan to compute the eligible base of the CCB. A data environment hosting all relevant data required to produce the CCB revised take-up rates, has been created. This will allow ESDC to produce consistent and robust take-up rates when new data becomes available. ESDC is also working on updating the take-up rates of the CCB for the on-reserve population, using this revised methodology.

Furthermore, StatCan undertook a study that focused on Canadian tax filers deemed eligible for child tax benefits who were observed not receiving them (i.e., observed benefit gap). This study examined the uptake of the Universal Child Care Benefit, a benefit that is now defunct, but which is ideal to study as a starting point because it is reported directly on T1 tax returns.

To ensure CRA, ESDC and StatCan work effectively and efficiently together to ensure ongoing prioritization, development, and reporting on the take-up of benefits for hard-to-reach populations, the three organizations have formalized governance, leveraging existing working groups and implementing new working groups, committees and senior decision-making tables.

Leveraging this governance, the organizations will undertake the following initiatives, building on recent efforts, to assess existing data, implement measures to collect missing data, and make better use of current data holdings:

- *Assessing all work done to date and establishing a plan for continuous improvement and refinement of measuring the take-up of benefits for hard-to-reach populations.*
- *Finalizing an assessment of current practices, methodologies and data used for reporting of the take-up of benefits and identifying specific opportunities and measures to improve processes, including the alignment of definitions, the clarification of roles and responsibilities, and associated data requirements.*
- *Focusing on identification of relevant data, data sharing between departments/agencies and better use of existing data.*
- *Leading research projects and initiatives aimed at understanding gaps in benefit delivery with respect to vulnerable, marginalized, or hard-to-reach populations.*

Final Report on Progress (April 30, 2024):

This joint final report on progress outlines the concrete steps the CRA, ESDC, and StatCan have taken, and continue to take, to advance the use of data in support of monitoring and reporting to improve measurement of the take-up of benefits and developing a better understanding of hard-to-reach populations.

The CRA, ESDC and StatCan can report that all milestones identified in the Government Response (as well as the Detailed Action Plans provided to PACP by the CRA, ESDC and StatCan) for Recommendation 2 for completion by April 2024 have been met.

RE: Leveraging existing and implementing new working groups, committees, and senior decision-making tables to formalize governance for ongoing prioritization, development, and reporting on the take-up of benefits for hard-to-reach populations.

Formalize governance

The CRA, ESDC, and StatCan formalized governance to coordinate and manage the activities required to address the recommendations contained in PACP's Report 23, and to ensure the three organizations work effectively together to continuously improve, prioritize, develop, and report on take-up of benefits for hard-to-reach populations.

Using existing working groups and creating new committees and senior decision-making tables has improved, and will continue to improve, the collaboration and data sharing between organizations. Temporary trilateral governance helped address both data access challenges and gaps in data requirements, allowing the three organizations to experiment with improved methods for measuring benefit take-up. Governance also helped establish common definitions and measurement parameters for hard-to-reach populations, as well as promote interdepartmental peer review and socialization of measurement methodologies, data and research to support program outreach and communication strategies.

Existing governance bodies will continue to improve measurement and take-up of benefits for the hard-to-reach populations by providing a forum to raise issues and address limitations in the methods for measuring take-up; supporting the dissemination of information on research, challenges, and improvements among the departments and their respective programs; informing program decision making regarding outreach and communication campaigns tailored to hard-to-reach populations; and identifying and prioritizing future research questions related to the hard-to-reach populations and their access to benefits.

In addition, ESDC and StatCan have developed a joint interdepartmental data strategy that enables stronger alignment of both departments on priority data initiatives, including work to improve services and access to benefits for hard-to-reach or vulnerable populations. The CRA and ESDC continue to explore similar opportunities to strengthen the alignment in 2024-2025 and beyond.

RE: Finalizing an assessment of current practices, methodologies, and data used for reporting of the take-up of benefits and identifying specific opportunities and measures to improve processes, including the alignment of definitions, the clarification of roles and responsibilities, and associated data requirements.

Assess current practices and available data to identify opportunities and measures for process improvement

To identify opportunities to improve the measurement of benefits take-up, the CRA, ESDC and StatCan reviewed their current practices, methodologies and data used for reporting, including the alignment of definitions, and data requirements.

Align definitions of the hard-to-reach populations

The CRA, ESDC, and StatCan aligned their definitions of each of the six hard-to-reach population segments to support this recommendation:

- Indigenous peoples;
- Housing insecure individuals;
- Newcomers to Canada, including refugees;
- Persons with disabilities;
- Seniors; and
- Youth.

The three organizations also identified data requirements for each segment to better align and consistently measure benefit take-up and tax filing rates.

Identify opportunities to improve methodologies and processes

The CRA examined its existing processes by studying participation rate over time to gather insights on late filers and to see if improvements could be made to the methodology of calculating this rate. Participation rate, or tax filing rate, determines the proportion of filers in Canada, and consequently the number of filers and non-filers. Using existing data, the CRA was able to develop a revised methodology which includes a greater number of late filers in the calculation of the participation rate, and in turn calculate a more accurate number of individuals who may not be accessing the benefits to which they may be entitled because they have not filed a tax return. The CRA is exploring the opportunity to leverage this approach for key performance indicators and is reviewing the outcomes of alternative methodologies.

In addition, ESDC and the CRA reviewed the Canada Child Benefit (CCB), Guaranteed Income Supplement (GIS), Canada Learning Bond (CLB) and Canada Workers Benefit (CWB) take-up measurement processes and data, and identified opportunities for improvement.

- For the CCB, methodological changes include the use of StatCan's population estimates rather than survey data, the use of data at the level of each child in a

family entitled to the benefit rather than data at the family level, and the use of CCB payment at the individual level to identify beneficiaries rather than aggregate data. These changes make better use of existing data by including all beneficiaries and eligible children in the take-up measurement, while also aligning with official CCB statistics. This ensures that all entitled individuals in vulnerable, marginalized, or hard-to-reach populations are included when calculating the take-up rate for the Canadian population, regardless of whether they appear in survey or administrative data.

- For the GIS, the use of GIS benefit data and StatCan's population estimates to supplement tax data can be used to estimate the number of eligible seniors, ensuring that the take-up rate for the Canadian population includes all GIS beneficiaries and GIS eligible seniors and is consistent with official statistics. In addition to these improvements, ESDC and the CRA will continue to refine the CCB and GIS methodologies, leveraging existing data.
- For the CLB, ESDC developed a revised methodology to estimate the cumulative take-up rate by expanding the eligible population to include children whose parents did not file taxes, which will remain the main indicator to measure overall program performance. In addition, ESDC is developing an annual take-up rate for CLB to better measure the effectiveness of outreach efforts and to complement the cumulative take-up rate. Both measures will be used for monitoring and reporting purposes.
- For the CWB, StatCan developed a new methodology to estimate the take-up rate for filers and certain non-filers. The CRA is exploring opportunities to address current limitations due to data gaps related to non-filers and further improve the measurement of take-up.

The CRA, ESDC and StatCan will continue to work together to fine-tune methodologies considering these potential changes and will determine the way forward to implement improvements in the reporting of results in the future.

RE: Focusing on identification of relevant data, data sharing between departments, and better use of existing data.

Define and collect additional data specific to hard-to-reach populations

The CRA, ESDC and StatCan identified data requirements and data gaps to improve take-up measurement and data sharing to make better use of current data holdings. This includes reviewing internal and external information holdings, such as administrative and third-party data, to establish data inventories. Measures were also taken to collect additional data to identify and analyze the characteristics of hard-to-reach populations to help inform research, programs, outreach activities, and service development.

Identify data requirements and gaps

As suggested in the PACP report, improving estimates of benefit take-up requires identifying those who do not file tax returns and breaking down these estimates according to specific segments of the hard-to-reach population. To this end, the CRA, ESDC and StatCan identified data sources for the six hard-to-reach segments that are identified in the report. The Census provides a better understanding of the geographic and socio-demographic characteristics of the Canadian population and, as a result, it is possible to focus on subsets of the population to identify their challenges and trends. It is

also possible to identify a certain number of non-filers who are included in the Census but do not file taxes and may therefore miss out on benefits.

While survey data is useful for estimating benefit take-up for specific populations, methodologies to measure take-up rates can be imperfect and may not include all individuals of hard-to-reach populations. Estimations of these populations are contingent on data availability and reliability. Despite these data limitations, estimated take-up rates can and have been used successfully to help understand and describe differences in benefit take-up between groups, identify population groups to target for interventions, and improve the overall measurement of benefit take-up for specific programs.

This work focuses on the six hard-to-reach segments identified in the scope of the 2022 OAG report. The identification of a segment as a population of interest does not mean all individuals within these segments are considered hard-to-reach as only certain sub-segments may experience challenges or barriers when accessing benefits to which they are entitled and may be considered hard-to-reach individuals. In addition, individuals who are not covered in one of the segments (e.g., gender diverse persons, rural and remote persons, racialized Canadians, etc.) may be considered hard to reach, but outside the current scope of this work.

In addition, in terms of data availability, data on some segments of the population, particularly those who do not interact with government, are incomplete and in some cases non-existent. Identifying specific individuals who are not receiving benefits will always be a challenge, and this challenge can be exacerbated by data sources that are updated infrequently (e.g., the quinquennial Census), while the population of interest is constantly changing.

Despite data limitations or incompleteness, the CRA, ESDC and StatCan continue their efforts to use existing data to improve their understanding of the sub-segments of the hard-to-reach population with the goal of improving their access to benefits.

Collect additional data

To conduct further research and improve take-up measurement methodologies, the CRA and ESDC drew on StatCan's expertise and extensive socioeconomic and geographic data from the 2021 Census to identify the characteristics of different segments of the hard-to-reach population. Data sharing agreements were put in place between the CRA and StatCan to facilitate the exchange of information and clarify the roles and responsibilities of each organization to support this research.

RE: Leading research projects and initiatives aimed at understanding gaps in benefit delivery with respect to vulnerable, marginalized, or hard-to-reach populations.

Improve the use of data in measuring benefit take-up and the sources of the gaps in benefit take-up

The CRA, ESDC and StatCan have undertaken several reviews and research projects to deepen their understanding of the sociodemographic and geographic characteristics and of the gaps in benefit take-up for the hard-to-reach populations.

Examples of initiatives to improve the government's understanding of the barriers to accessing benefits

Recognizing that research is needed to further explore the characteristics, needs, barriers, and experiences of marginalized and underserved populations (MUSP), ESDC is conducting a series of research projects focused on these populations. For example, an ongoing qualitative research project initiated in early 2024 seeks to analyze the lived experiences of MUSPs as they interact or attempt to interact with Service Canada. This project will help shed light on how to further facilitate access to services for these populations, as well as learn more about why someone might choose not to apply for services and benefits when they are eligible.

This work is complemented by other ongoing ESDC research activities, using various sources of quantitative data (e.g., Census, Statistics Canada surveys, relevant administrative data). For example, a recently completed ESDC research project examined the extent of e-vulnerability in Canada among various subpopulations (e.g., seniors, Indigenous peoples, etc.). In addition, an ongoing project is applying an intersectional lens to further improve our understanding of the characteristics of MUSPs and the circumstances in which they live. Yet, another ongoing project seeks to explore the feasibility of developing a rigorous indicator framework to assess service access vulnerabilities and other socioeconomic vulnerabilities relevant to service policy and design at various levels of geography.

On an annual basis, ESDC identifies seniors who are not receiving GIS but may be eligible and sends them a letter inviting them to apply for the benefit. ESDC undertook a comparative study of the sociodemographic profiles of GIS mail-out respondents and non-respondents to identify and help address the barriers that prevent these potential GIS beneficiaries from applying for the benefits to which they are entitled.

The CRA conducted an exploratory analysis on the number of individuals who have not received the CCB at the earliest possible time. The study provides insights into how internal data can be leveraged to assess retroactive benefit application, eligibility and entitlement scenarios, thereby helping to improve program effectiveness and efficiency and increasing benefit take-up.

The CRA, in collaboration with StatCan, is exploring the potential to simplify the process of filing taxes for individuals that are on social assistance programs, or a segment of this population, to address certain barriers in accessing benefits. The research project is underway and will compare social assistance program data collected by the province of Ontario to CRA's tax data. Based on the outcome, the CRA could consider using provincial data to simplify tax filing for this population of interest.

Example of initiatives to improve the government's understanding of the characteristics of populations who forego benefits

To improve the shared understanding of the sociodemographic and geographic characteristics of the six hard-to-reach segments identified in the OAG report, the CRA, in collaboration with StatCan, conducted linkage rate studies, linking CRA administrative tax data with StatCan's 2021 Census data, to estimate six population segments' participation in the tax and benefits (CCB, CWB and GIS) system. The tax filing rate was developed and examined to estimate a non-filing rate as a means of identifying individuals who do not have access to certain benefits because they do not file taxes. This research helped identify common characteristics among the non-filing hard-to-reach population and characteristics specific to each segment.

ESDC conducted similar linkage between the 2021 Census and the CRA's administrative tax data to identify whether Census respondents had filed their taxes in

the year prior to the Census. Some government programs, such as the CCB, require eligible individuals to file their taxes on a yearly basis to access benefits to which they may be entitled. ESDC focused its analysis on take-up for the CCB using parental tax filing data in the Census to mirror CCB take-up rate methodologies usually used in programs' key performance indicators.

ESDC also worked with StatCan to link its administrative data to Census data to develop profiles of children eligible for the CLB and identify the characteristics that increase the likelihood of not receiving the benefit, thereby providing key insights to improve benefit take-up measurement.

The linkage rate studies have deepened the government's understanding of the population demographics and geographic areas to consider for outreach activities, service improvements, future marketing, social media, and communications campaigns, and in turn, influenced how to better measure the effectiveness of these activities. This knowledge will also be useful in addressing PACP Recommendations 3¹ and 4². Geospatial maps, illustrating the prevalence of people in a certain geographical location who do not file taxes for each hard-to-reach population segment, were also developed as tools to enable programs and regions to prioritize areas with low participation in the tax system for effective outreach activities. The results of the studies have also helped to refine the design and implementation of existing strategies for outreach programs, such as the CRA's Indigenous Strategy, the First-time Filers: Youth and the First-time Filers: Newcomers, as well as provide insights for new strategies.

Another study to expand understanding of newcomers' access to benefits was completed by the CRA and StatCan on the tax filing behaviors of newly landed immigrants to determine whether they had accessed the benefits for which they are eligible. The study examined tax filing rates across seven cohorts of permanent residents based on their year of landing from 1993 to 2019. Additional research planned to deepen the CRA's knowledge of this population segment is expected to be completed in the fiscal year 2024-2025.

¹ "Recommendation 3: On measuring the effectiveness of outreach strategies – That, by 30 June 2023, the Canada Revenue Agency and Employment and Social Development Canada provide the House of Commons Standing Committee on Public Accounts with a joint progress report on actions taken to better measure the effectiveness of outreach approaches, particularly on their key performance indicators; and on pilot projects and cooperation on developing and implementing consistent performance measures. A final joint report must also be presented by 30 June 2024."

² "Recommendation 4: On integrating targeted outreach activities – That, by 30 June 2023, the Canada Revenue Agency and Employment and Social Development Canada provide the House of Commons Standing Committee on Public Accounts with a joint progress report on actions taken to improve the integration of their outreach activities and with those of other government departments and agencies, to reach individuals requiring a high level of support to access benefits. A final joint report must also be presented by 30 June 2024."

RE: Assessing all work done to date and establishing a plan for continuous improvement and refinement of measuring the take-up of benefits for hard-to-reach populations.

Assess work done to date and establish a plan for continuous improvement

Implement the improved methodologies

The CRA and ESDC, with the help from StatCan, have gained significant insights on the potential improvements to the methodologies, processes and data holdings. Considering these potential methodological changes, the CRA and ESDC will continue to fine-tune benefit take-up measurement methodologies accordingly for future reporting needs. In the meantime, the recent research projects have allowed the two organizations to develop complementary methods to measure CCB, GIS, CLB, and CWB take-up which are being used to inform improvements to outreach activities.

Regarding the CCB, GIS and CLB, ESDC will consider the transition to improved methodologies in the context of its overall reporting on results, as per the Policy on Results.

In addition, considerable progress has been made in determining benefit take-up for various geographies of interest for all benefits programs. ESDC is working to transform address data (from program beneficiaries) into Census Standard Geographies, which will facilitate the alignment of program data with Census sociodemographic data, providing meaningful insights into populations of interest. The CRA is also developing geospatial maps, using results from its latest linkage rate studies, to help its programs and regions prioritize outreach activities.

Continuously improve the understanding of hard-to-reach populations

The CRA, ESDC and StatCan will continue collaborating to improve their understanding of benefits take-up and will use the established governance mechanisms to plan and prioritize service improvements and future research agendas related to hard-to-reach populations and their access to benefits.

Research and reviews conducted by the CRA, ESDC and StatCan have greatly improved the government's understanding of the hard-to-reach population segments identified in the OAG report. The findings have helped to identify groups to consider for outreach activities, communication campaigns, and service improvements, and in turn have improved how to measure effectiveness of these activities in support of PACP Recommendations 3 and 4. This work also helped meet PACP Recommendation 1³ by providing a better understanding of the barriers with regards to data sharing among the three organizations, which may require future legislative changes.

The CRA, ESDC and StatCan will continue to make better use of data by leveraging available linked data on hard-to-reach populations and improving its use in measuring benefit take-up and the sources of gaps in benefit take-up. This could include:

³ "Recommendation 1: On the protection of personal information - That the Canada Revenue Agency, in collaboration with the Privacy Commissioner of Canada, study the restrictions mandated by privacy laws and the possibility of modifying the legal framework to allow for the better sharing of data between the Canada Revenue Agency, Employment and Social Development Canada, and Statistics Canada, while ensuring that the protection of personal information is maintained."

- Expanding ongoing work with respect to specific population segments, such as newly landed immigrants or persons with disabilities;
- Exploring the intersectionality between different population segments;
- Expanding research on other vulnerable population segments that may not be accessing benefits aside from the six identified in the OAG report;
- Conducting behavioral research among the hard-to-reach populations to better understand the incentives to file taxes or apply for benefits and the effort required to access benefits; and
- Exploring additional factors that may provide better insights on hard-to-reach individuals who may not be accessing benefits.

These potential initiatives will be presented to interdepartmental governance bodies to ensure that research projects are prioritized, complement each other and avoid duplication, that they provide best value, and that their results directly inform improvements in access to services, outreach activities, and the measurement of those services.

In addition to these projects, the CRA, ESDC and StatCan have identified the need to seek additional data or data sources to either further refine take-up measurement or gain additional insights on the hard-to-reach populations' characteristics, such as:

- Data on the lived experiences of hard-to-reach and marginalized populations to provide a better understanding of the barriers in accessing benefits and therefore facilitate informed decisions for program and service enhancements; and
- Data on the homeless population who are missing from key datasets, such as the Census. StatCan could, with support from other departments, and partnerships from shelter providers, conduct pilot studies to examine benefit receipt of homeless persons. Efforts should also be made to improve administrative data holdings on homeless persons to help develop public policy responses, and to partner with provinces on joint work to study benefit receipt among the homeless.